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September 3, 2007

The U. S. Securities and Exchange Commission
450 Fifth Street, N. W.
Room 3117
Office of International Corporate Finance
Mail Stop 3-9
Washington, D.C. 20549
U. S. A.

SUPPL

Rule 12g3-2(b) Exemption
of Kobe Steel, Ltd.,
File number: 82-3371

Dear Madam/Sir:

In connection with Kobe Steel, Ltd.'s exemption pursuant to Rule 12g3-2(b) from the registration and reporting requirements of the Securities Exchange Act of 1934, and in compliance with its ongoing requirements under Rule 12g3-2(b)(iii), please find enclosed a copy of the Company's release today covering

"Kobe Steel comments on media report"

Thank you for your assistance in handling it as required.

Sincerely yours,

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Hiroyuki Sakurai
Finance Department
Kobe Steel, Ltd.

Dec 9/18

September 3, 2007

Company name: Kobe Steel, Ltd.
President & CEO: Yasuo Inubushi
Stock exchanges where shares are listed: Tokyo, Osaka and Nagoya, Japan

Kobe Steel comments on media report

Today, there was a media report on Kobe Steel, Ltd.'s dividends for the half-year period. However, Kobe Steel states that it has not reached a decision on dividends at this time.

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